

Instructions for ETIF 2013 Online Reimbursement Request Form

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General Information

PLEASE READ THIS DOCUMENT IN ITS ENTIRETY BEFORE SUBMITTING YOUR REIMBURSEMENT REQUEST. IT CONTAINS IMPORTANT INFORMATION THAT WILL AFFECT YOUR REIMBURSEMENT REQUEST.

The ETIF 2013 reimbursement request application has been formatted to allow online completion and submission by eligible Pine Tree Development Zone (PTDZ) and Employment Tax Increment Financing (ETIF)-certified businesses through the Maine Department of Economic & Community Development's (DECD's) Business Development and Tax Incentives (BDTI) system. **The deadline for submitting your reimbursement request is April 15, 2014.**

Notice to Companies Newly Certified in 2012

All ETIF certified companies (including all Pine Tree Development Zone certified companies unless your ETIF certification has been removed at your request) newly certified in 2012 are required to file this report to demonstrate that your company has met the two-year hiring requirements outlined in your approval letter. If you filed for and received an ETIF reimbursement for calendar year 2012, you have already met the hiring requirements.

There are two methods for filing your reimbursement request:

.CSV Upload: You can upload your data to our system using a Microsoft Excel .CSV spreadsheet. We strongly encourage you to use the spreadsheet upload function because it allows you to save an editable record of your report and because there are time limits on manual entry. A sample of DECD's import spreadsheet can be found and used as a template by clicking on "Import Instructions" after logging into BDTI. If you filed a reimbursement request using a .CSV file last year, the new spreadsheet is exactly the same except for the addition of the "County" column at the end (column Q).

Manual Entry: You can log your data into our system manually by typing the information you would otherwise type on a spreadsheet directly into the system. If your company is not at least five employees over your base level of employment as established in your approval letter, please use the manual entry method as it will not require you to enter the extensive data required on the reimbursement request form or spreadsheet. If you choose to enter your report manually, you will have only one hour to do so before the system times out, which will cause the data you have entered to be lost.

Points of Contact

DECD has four Governor's Account Executives available to answer your questions, each covering a different region. Please contact the Governor's Account Executive assigned to your region if you require assistance with completing and filing your report.

Brian Doyle

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Region: Androscoggin, Aroostook, Franklin, and Oxford Counties

Jaimie Logan

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Region: Knox, Lincoln, Penobscot, and Waldo Counties

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Region: Hancock, Kennebec, Piscataquis, Somerset, and Washington Counties

Kristine Schuman

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Region: Cumberland, Sagadahoc, and York Counties

Filing Your Reimbursement Request

The fields for the Company Name, Report Year, County Median Income, Certification Year, Employment Base and Reimbursement Rate are pre-populated. The following are step-by-step instructions for filing your reimbursement request:

1. **If you are uploading a .CSV spreadsheet** click on “Browse,” select your properly formatted spreadsheet (see “Import Instructions” link next to “Import” button for more information), and click “Import.” **If you choose to upload your report in this manner you need only complete steps 4, 5, 6, and 7 before submitting your report.**
2. Number of Maine Employees – This is the total Maine employment for 2013; it is the **number of workers employed by the certified company during 2013, regardless of full time, part time, or seasonal status.** Since this dictates how many employees you will be able to add to the report, please be sure to include enough rows for all employees’ information.
3. Enter number of Maine employees, then click “Set.” This will automatically produce a form with rows to capture information for each employee. The list will include even those employees hired prior to the year of certification. Please fill in all available fields on the form.
4. Enter the Company Affiliates Information. Please provide the employer identification number (EIN), name, location, number of employees, total payroll, and total withholding of all affiliated businesses during the year in which your company was certified for the ETIF program and in 2013.
5. Enter the address to which the reimbursement check should be mailed.
6. Enter the name of the person filling out the reimbursement request and click “Submit” when you have finished. This will automatically log you out of your BDTI profile.
7. Log back into your profile and click on “View ETIF Annual Report: 2013,” which will generate a .PDF version of your submitted report. **Be sure to check the “Reimbursement Requested” line in the top right corner to make sure it matches what you are expecting to receive for a reimbursement. If it does not, contact your Governor’s Account Executive immediately. Please print or save this file to your computer as this serves as proof that you have properly filed your reimbursement request. If you have filed more than one ETIF report this year because you have more than one certification, please be sure to print or save a .PDF record of each report.**

Instructions for Completing the Spreadsheet

Please complete all columns. Do not leave any cells blank unless instructed to in this document - insert "0" instead.

- Column A Position Name:** List the name of the position that this employee filled during calendar year 2013. If there is more than one position with the same name, please number them in parentheses to distinguish between them. Example: ABC Company employs three mechanics all with the position name of "Mechanic," so they will number the positions as "Mechanic (1)," "Mechanic (2)," and "Mechanic (3)" on the spreadsheet. If more than one employee occupied one position during the course of calendar year 2013, please be sure to list the correct position next to each of their names.
- Column B Position Creation Date:** Enter the date that the position was created. In order for a position to be counted as "qualified" it must have been created during or after the year in which the company was certified for the ETIF program.
- Column C Is Fulltime:** List whether the employee was full time (FT) or part time (PT) during calendar year 2013.
- Column D Employee Name or ID Number:** List the employee's name or ID number.
- Column E Hire Date:** List the date that the employee was initially hired by the company.
- Column F Separation Date:** List the date that the employee was separated from the company if the employee ceased employment during calendar year 2013. Leave this section blank if it does not apply.
- Column G Taxable Earnings:** List the employee's gross earnings (not counting benefits paid by the employer) during calendar year 2013. Please round to the nearest cent.
- Column H Annualized Income Derived from Employment (Annualized IDE):** This includes the earnings from Column 7, **plus** any retirement, health, or other benefits paid by the employer in 2013. (See definitions below). Note: PTDZ certified businesses hiring 250+ employees within the first two years of certification may count "company-offered benefits" in determining Annualized IDE. If the employee held the position for less than the full 2013 calendar year because they were either permanently hired into or permanently separated from the company in 2013, please annualize their compensation (earnings and company paid benefits) and enter it in this field. **You may not annualize an employee's earnings to cover temporary shutdowns, temporary layoffs, or seasonal employment/unemployment.** Annualized IDE must exceed the per capita personal income for the county of employment in order for the employee to be considered "qualified." (See table of 2013 per capita personal income by county at bottom of this form). Please round to the nearest cent.

Countable Benefit Definitions:

Retirement: Company-paid contributions to a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 1001 to 1461, as amended.

Health: Company-paid contributions to group insurance programs, including health insurance, medical insurance, dental insurance, vision insurance, life insurance, and long-term disability coverage.

Other: Company-paid benefits, including “education benefits” and “dependent care benefits” meaning education expenses and dependent care expenses paid by the qualified business on behalf of a participating qualified employee for education assistance and dependent care assistance provided as part of an employee benefit package.

Column I	Health Insurance: Enter “Yes” or “No” to indicate whether or not access to this benefit is provided. In order to enter “Yes,” your company must offer a plan that meets the definition of group health insurance as defined by the Maine Insurance Code (24-A MRSA §2802). <u>Your company is not required to make a contribution on the employee’s behalf in order to enter “Yes.”</u>
Column J	Retirement: Enter “Yes” or “No” to indicate whether access to this benefit is provided (must be an ERISA qualified plan). <u>Your company is not required to make a contribution on the employee’s behalf in order to enter “Yes.”</u>
Column K	Promotion or New Hire: Enter “Yes” if this employee was promoted to a net new position (position created during or after ETIF certification year) or hired during or after the certification year or “No” if the employee was either transferred laterally or promoted to a position created prior to the ETIF certification year.
Column L	Gross Withholding: List the gross Maine income tax withholding for this employee. Please round to the nearest cent.
Column M	Excess Withholding: List the excess Maine income tax withholding for this employee. Please round to the nearest cent.
Column N	Reimbursement Rate: List the reimbursement rate for the certified business as established in the approval letter issued by the Commissioner, Department of Economic and Community Development. Pine Tree Development Zone certified businesses have a reimbursement rate of 80% and companies that are not Pine Tree Zone certified have a reimbursement rate between 30% and 75%. <u>When listing the reimbursement rate, please do not use a percent sign (example: for an 80% reimbursement rate, enter “80”).</u>
Column O	Is Qualified: Indicate whether or not this employee meets the definition of "qualified employee" per Maine law (36 MRSA §6753 (12)). These are net new (above the employment baseline and in a position created during or after the calendar year in which the business was certified for ETIF), full-time employees working in Maine, who are

provided with access to a retirement program and group health insurance, and whose “income derived from employment (IDE)” is greater than the annual per capita personal income of their county of employment.

Column P Request: List the reimbursement amount requested for this particular employee and round to the nearest cent. Employees are only potentially eligible for reimbursement if they are considered qualified employees and if the company had at least five net new qualified employees during 2013. If no reimbursement is requested for an employee, please enter “0.”

Column Q County: Enter the first four letters of the county in which the employee is employed. If an employee works in multiple counties, please enter the county in which their base of operations is located.

Please be sure that you follow the steps in the section titled “Filing Your Reimbursement Application.”

Special Instructions for Companies with Multiple ETIF Certifications

If your company has more than one active PTDZ/ETIF certification, please read the following additional instructions:

- You must file a separate ETIF reimbursement request for each certification. For example, if your company was certified once in 2008 and again in 2010, you must file two separate ETIF reimbursement requests (one for each certification).
 - You should list all Maine employees on each reimbursement request. You can use the same .CSV spreadsheet to upload each of your reports, but you must change which employees are qualified for a reimbursement and which are not (columns O and P) on each report. **You may not be reimbursed on the same employee’s withholdings on two separate reports as that constitutes double counting.**
 - A separate .PDF report will be generated for each reimbursement request after submission, so please be sure to print all available .PDFs.
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Errors and Explanations

***Most common cause of an error:** spaces where they shouldn’t be. If you receive any of the errors below, please check the corresponding columns on your spreadsheet for spaces before or after what you have entered.

****Troubleshooting instructions are based on the .CSV upload method of reporting.** When attempting to fix errors, please make changes on your .CSV file and re-upload.

Potential errors (shown below employees’ information in black)

These are generated by BDTI as a notice to staff members of a possible need for clarification when reviewing the ETIF report and **may be ignored by those filing the report.** In most cases these

potential errors do not need to be followed up on by DECD, but if a question arises while staff is reviewing your company's report, you will be contacted.

Report Errors (shown above the report in red)

Annualized Total Compensation is less than the per capita county income for (Emp. Name)

This error will trigger if the company reports that an employee is qualified, but their annualized income derived from employment (column H) is not above the per capita level in the county in which they are employed.

County name (County Name Entered) must be at least four characters for (Emp. Name)

In order to designate a county name in the requisite column (column Q), at least the first four characters of the county name must be entered. This error is triggered when less than four characters are entered.

County name Unknown must not have "Unknown" value for (Emp. Name)

Typing "unknown" in column Q (County) triggers this error. At least the first four letters of a county name must be provided in column Q.

Invalid county name for (Emp. Name)

This error is triggered when an incorrect name is typed in the "County" column (column Q). This is usually the result of a spelling mistake.

No Access to Health Insurance for (Emp. Name)

The company did not type "Yes" in column I to indicate that access to group health insurance is offered to this employee and has also reported that they are qualified by typing "Yes" in column O.

No Access to Retirement for (Emp. Name)

The company did not type "Yes" in column J to indicate that access to an ERISA qualified retirement program is offered to this employee and has also reported that they are qualified by typing "Yes" in column O.

Position was created before certification date for (Emp. Name)

In order for an employee to be considered qualified, the position they occupy must have been created on or after January 1st of the year in which they were certified. If the position was created prior to this date and the company reports that they are qualified by entering "Yes" in column O, this error will be triggered.

Position is not full time for (Emp. Name)

This error will trigger if the company does not type "FT" in column C to indicate that an employee is full time and has listed them as qualified by typing "Yes" in column O.

Reimbursement request for (Emp. Name) is incorrect

This error will trigger if the system determines that the amount calculated by the company for an individual's reimbursement is not mathematically correct (often times a rounding mistake; all figures should be rounded to the nearest cent). It will also trigger if the company indicates that an employee is not qualified in column O and lists a reimbursement amount in column P.

The file you have selected is not recognizable by this system or contains unrecoverable errors.
Currently the system only supports importing a comma separated value file.

This error can be triggered by multiple issues. The most common trigger is a formatting mistake on your spreadsheet (example: typing a word or dollar amount into a date field). It can also be triggered by using an incorrect file type (non-.CSV file extension) or by clearing the contents of blank columns/rows instead of deleting them.

The number of qualified employees exceed the maximum potential number of qualified employees

This error will trigger when the company lists more qualified employees than it could possibly have. The maximum possible number of qualified employees can be calculated by subtracting the company's base level of employment from its total Maine employment, which should provide the number of new hires. If the number of reported qualified employees exceeds this number, the error will trigger.

If you are unable to fix what is causing the error on your spreadsheet, please email it to your region's Governor's Account Executive for assistance.

After Your Report Has Been Submitted

Once you have submitted your report by following all of the steps in the "Filing Your Reimbursement Request" section, all you have to do is wait for DECD and Maine Revenue Services (MRS) to process your reimbursement request. If you have requested a reimbursement, DECD will review your submission and either approve it or contact you directly if we have a question on your report. Once DECD approves your report, it will be sent to MRS for their review. **Reimbursements are usually issued at the end of July.**

Minimum Income Requirements by County

County	Annual Income		County	Annual Income
Androscoggin	\$36,192		Oxford	\$30,999
Aroostook	\$32,038		Penobscot	\$33,940
Cumberland	\$47,015		Piscataquis	\$32,189
Franklin	\$30,757		Sagadahoc	\$41,044
Hancock	\$38,542		Somerset	\$31,538
Kennebec	\$36,958		Waldo	\$32,416
Knox	\$38,777		Washington	\$32,738
Lincoln	\$40,534		York	\$40,124